Amendments to the Specification:

Please replace paragraph [0007] with the following amended paragraph:

[0007] The present invention provides a method of forming a lightly doped drain, including providing a semiconductor structure and forming an insulating layer on the semiconductor structure. Then a conductive layer is formed on the insulating layer, and a photo resist layer, having a transferred pattern, is formed on the conductive layer. Next, by using the photo resist layer as a first mask, a portion of the conductive layer is removed to expose a portion of the insulating layer. By using the photo resist layer together with the conductive layer as a second mask, multiple (M) first ions are implanted through the insulating layer into the semiconductor structure. A portion of the conductive layer is isotropic etched such that undercut of the conductive layer under the photo resist layer is observed. After removing the photo resist layer, multiple (M) second ions are implanted into the semiconductor structure to form the lightly doped drain. The step of implanting uses the undercut conductive layer as a third mask.

Please replace paragraph [0010] with the following amended paragraph:

[0010] Referring to Fig. 1(B), the conductive layer 16 is defined using the photo resist layer 18, having a transferred pattern, as a mask. A portion of conductive layer 16 is removed to expose a portion of insulating layer 14, and the step of removing may be performed by dry etching. And a gate structure 17 is formed on the polysilicon structure 12 from the conductive

layer 16. The gate structure 17 is narrower than the polysilicon structure 12. Thus, the polysilicon structure 12 is implanted with ions 20 using the photo resist layer 18 together with the gate structure 17 as an implanting mask. It should be noted that, to protect the polysilicon structure 12 from any other contamination, the insulating layer 14 is not patterned to expose a portion of the polysilicon structure 12 prior to the implantation of the ions 20. Therefore, as shown in Figure 1(B), the implant energy of the ions 20 is sufficient to penetrate the insulating layer 14 and then get into the polysilicon structure 12.